

FISCAL NOTE

SJR 1

December 16, 2004

SUMMARY OF BILL: Proposed constitutional amendment, previously approved by the 103rd General Assembly, to authorize local governments to provide additional property tax relief to senior citizens. The resolution would be placed on the 2006 regular November general election ballot.

ESTIMATED FISCAL IMPACT:

Increase Local Govt. Expenditures* – \$20,000 One-Time FY06-07


Assumptions:

- A one-time publication cost of \$20,000 to local governments in the fall of 2006 for each county election commission to print the text of the proposed amendment in a newspaper of general circulation in the county. This estimate is based on other recent election publications.
- No additional voting expenses will be incurred since the question will be included on the regular general election ballot.

*Article II, Section 24 of the Tennessee Constitution provides that: *no law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.



James W. White, Executive Director